

1 MELINDA HAAG (CABN 132612)  
2 United States Attorney  
3 THOMAS MOORE (ALBN 4305-O78T)  
4 Chief, Tax Division  
5 MICHAEL G. PITMAN (DCBN 484164)  
6 Assistant United States Attorney, Tax Division  
7 450 Golden Gate Ave., Box 36055  
8 San Francisco, CA 94102  
9 Telephone: (415) 436-6475  
10 Facsimile: (415) 436-7009  
11 Email: michael.pitman@usdoj.gov

12 Attorneys for the United States of America

13 UNITED STATES DISTRICT COURT

14 NORTHERN DISTRICT OF CALIFORNIA

15 SAN FRANCISCO DIVISION

16 United States of America,

17 Case No. 3:14-cv-00013-EDL

18 Plaintiff,

19 v.  
20 STIPULATION FOR ENTRY OF  
21 PERMANENT INJUNCTION AGAINST  
22 DEFENDANT PARVIN C. PRASAD  
23 AND [PROPOSED] JUDGMENT

24 Parvin C. Prasad,

Plaintiff the United States of America (“United States”), and Defendant Parvin C. Prasad (“Defendant”), collectively (“the Parties”), by and through undersigned counsel, hereby stipulate and agree as follows:

16 Plaintiff the United States of America (“United States”), and Defendant Parvin C. Prasad  
17 (“Defendant”), collectively (“the Parties”), by and through undersigned counsel, hereby stipulate  
18 and agree as follows:  
19  
20 The United States has filed a Complaint for Permanent Injunction under 26 U.S.C. §§  
21 7402, 7407, and 7408 against Defendant.

22 Defendant does not admit the allegations in the Complaint, except that he admits that the  
23 Court has jurisdiction over him and the subject matter of this action.

24 The Parties waive the entry of findings of fact and conclusions of law under Federal Rule

1 of Civil Procedure 52 and 26 U.S.C. §§ 7402, 7407 and 7408.

2 The Parties enter into this Stipulation voluntarily.

3 The Parties understand and agree that the attached [Proposed] Order of Permanent  
4 Injunction will be entered under Fed. R. Civ. P. 65 and will constitute the final judgment in this  
5 matter. Defendant waives any rights he may have to appeal from the attached [Proposed] Order  
6 of Permanent Injunction if and when it is entered by the Court.

7 Defendant acknowledges that entry of the attached [Proposed] Order of Permanent  
8 Injunction neither precludes the Internal Revenue Service from assessing taxes, interest, or  
9 penalties against him for asserted violations of the Internal Revenue Code, nor precludes him  
10 from contesting any such assessments.

11 Defendant acknowledges that, if and when the attached [Proposed] Order of Permanent  
12 Injunction is entered by the Court, Defendant may be subject to civil and criminal sanctions for  
13 contempt of court if he violates the terms thereof.

14 The Parties agree that entry of the attached [Proposed] Order for Permanent Injunction  
15 resolves only this civil injunction action, and neither precludes the United States from pursuing  
16 any other current or future civil or criminal matters or proceedings, nor precludes Defendant  
17 from contesting his liability in any matter or proceeding.

18 Defendant consents to the entry of the attached [Proposed] Order of Permanent Injunction  
19 without further notice and agrees that this Court shall retain jurisdiction over him for the purpose  
20 of implementing and enforcing the attached [Proposed] Order of Permanent Injunction.

21 The Parties hereby stipulate and agree that the [Proposed] Order of Permanent Injunction  
22 to be entered by the Court shall ORDER AND ADJUDG that:

23 1. This Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and  
24 under 26 U.S.C. §§ 7402, 7407 and 7408;

1           2.     Defendant Parvin C. Prasad and his representatives, agents, servants, employees,  
2 attorneys, independent contractors, and anyone in active concert or participation with him, are  
3 enjoined under 26 U.S.C. §§ 7402(a), 7407, and 7408 from directly or indirectly:

4               a.     Acting as a tax return preparer or otherwise directly or indirectly preparing  
5 or filing, or assisting in the preparation or filing of any federal tax return, amended federal tax  
6 return, and any other related documents and forms, for any other person or entity;

7               b.     Engaging in any activity subject to penalty under 26 U.S.C. §§ 6694,  
8 6695, and/or 6701;

9               c.     Engaging in conduct that substantially interferes with the proper  
10 administration and enforcement of the internal revenue laws; and

11               d.     Engaging in any other activity subject to penalty under the Internal  
12 Revenue Code.

13           3.     Defendant Parvin C. Prasad is ORDERED, pursuant to 26 U.S.C. §§ 7402(a),  
14 7407, and 7408, to contact by mail or by e-mail (if an address is known), and provide an  
15 executed copy of this Order of Permanent Injunction to all persons for whom he has prepared a  
16 federal tax return or form since January 1, 2010. Defendant must send the copies within 30 days  
17 of the date of this Order and must, within 5 days thereafter, provide to the Plaintiff the United  
18 States of America a certificate of compliance, signed under penalty of perjury, stating that he has  
19 complied with this requirement. The mailings shall include a copy of the Order of Permanent  
20 Injunction, and shall not include any other documents or enclosures;

21           4.     Defendant Parvin C. Prasad is ORDERED, pursuant to 26 U.S.C. §§ 7402(a),  
22 7407, and 7408, to turn over to counsel for Plaintiff the United States of America a list of the  
23 names, addresses, e-mail addresses, phone numbers, and Social Security numbers of all  
24 individuals or entities for whom he has prepared or helped to prepare any tax-related documents,

1 including claims for refund or tax returns since January 1, 2010, within 30 days of the date of  
2 this Order;

3       5.     Defendant Parvin C. Prasad is ORDERED, pursuant to 26 U.S.C. §§ 7402(a),  
4 7407, and 7408, to contact by mail or by e-mail (if an address is known), and provide an  
5 executed copy of this Order of Permanent Injunction to all of the principals, officers, managers,  
6 employees, and independent contractors of his tax return preparation business. Defendant must  
7 provide the copies within 15 days of the date of this Order and must, within 30 days thereafter,  
8 provide a signed and dated acknowledgment or receipt of the Court's order for each person to  
9 whom he provided a copy of the Court's order; and

10       6.     Plaintiff the United States of America is permitted to engage in post-judgment  
11 discovery to ensure compliance with the permanent injunction.

1 Respectfully submitted this 10 day of July, 2014,

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3 MELINDA HAAG  
United States Attorney

4  
5 MICHAEL G. PITMAN  
Assistant United States Attorney, Tax Division  
6  
7 Attorneys for the United States of America

8 PARVIN C. PRASAD

9  
10 Defendant

11  
12 ALVIN B SHERRON  
Law Offices of Alvin B. Sherron  
13 1055 Wilshire Blvd., Suite 1702  
Los Angeles, CA 90017  
213-482-3236  
14 Fax: 213-482-5453  
15 lawofcsabs@aol.com

16 Attorney for Defendant Parvin C. Prasad

17  
18 [PROPOSED] ORDER OF PERMANENT INJUNCTION

19 Pursuant to the Stipulation for Entry of Permanent Injunction Against Defendant Parvin  
20 C. Prasad submitted by Plaintiff the United States of America, and Defendant Parvin C. Prasad,  
21 and for good cause shown therein, it is hereby ORDERED AND ADJUDGED that:

22 1. This Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and  
23 under 26 U.S.C. §§ 7402, 7407 and 7408;

1 Respectfully submitted this 17th day of July, 2014,

2  
3 MELINDA HAAG  
United States Attorney

4  
5 s/ Michael G. Pitman  
MICHAEL G. PITMAN  
Assistant United States Attorney, Tax Division

6 Attorneys for the United States of America

7  
8  
9 PARVIN C. PRASAD

10 Defendant

11  
12  
13 ALVIN B SHERRON  
14 Law Offices of Alvin B. Sherron  
15 1055 Wilshire Blvd., Suite 1702  
16 Los Angeles, CA 90017  
17 213-482-3236  
18 Fax: 213-482-5453  
19 lawofcsabs@aol.com

20 Attorney for Defendant Parvin C. Prasad

21  
22 [PROPOSED] ORDER OF PERMANENT INJUNCTION

23 Pursuant to the Stipulation for Entry of Permanent Injunction Against Defendant Parvin  
24 C. Prasad submitted by Plaintiff the United States of America, and Defendant Parvin C. Prasad,  
and for good cause shown therein, it is hereby ORDERED AND ADJUDGED that:

25 1. This Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and  
26 under 26 U.S.C. §§ 7402, 7407 and 7408;

1           2.    Defendant Parvin C. Prasad and his representatives, agents, servants, employees,  
2 attorneys, independent contractors, and anyone in active concert or participation with him, are  
3 enjoined under 26 U.S.C. §§ 7402(a), 7407, and 7408 from directly or indirectly:

4           a.    Acting as a tax return preparer or otherwise directly or indirectly preparing  
5 or filing, or assisting in the preparation or filing of any federal tax return, amended federal tax  
6 return, and any other related documents and forms, for any other person or entity;

7           b.    Engaging in any activity subject to penalty under 26 U.S.C. §§ 6694,  
8 6695, and/or 6701;

9           c.    Engaging in conduct that substantially interferes with the proper  
10 administration and enforcement of the internal revenue laws; and

11           d.    Engaging in any other activity subject to penalty under the Internal  
12 Revenue Code.

13           3.    Defendant Parvin C. Prasad is ORDERED, pursuant to 26 U.S.C. §§ 7402(a),  
14 7407, and 7408, to contact by mail or by e-mail (if an address is known), and provide an  
15 executed copy of this Order of Permanent Injunction to all persons for whom he has prepared a  
16 federal tax return or form since January 1, 2010. Defendant must send the copies within 30 days  
17 of the date of this Order and must, within 5 days thereafter, provide to the Plaintiff the United  
18 States of America a certificate of compliance, signed under penalty of perjury, stating that he has  
19 complied with this requirement. The mailings shall include a copy of the Order of Permanent  
20 Injunction, and shall not include any other documents or enclosures;

21           4.    Defendant Parvin C. Prasad is ORDERED, pursuant to 26 U.S.C. §§ 7402(a),  
22 7407, and 7408, to turn over to counsel for Plaintiff the United States of America a list of the  
23 names, addresses, e-mail addresses, phone numbers, and Social Security numbers of all  
24 individuals or entities for whom he has prepared or helped to prepare any tax-related documents,

including claims for refund or tax returns since January 1, 2010, within 30 days of the date of this Order;

5. Defendant Parvin C. Prasad is ORDERED, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, to contact by mail or by e-mail (if an address is known), and provide an executed copy of this Order of Permanent Injunction to all of the principals, officers, managers, employees, and independent contractors of his tax return preparation business. Defendant must provide the copies within 15 days of the date of this Order and must, within 30 days thereafter, provide a signed and dated acknowledgment or receipt of the Court's order for each person to whom he provided a copy of the Court's order; and

6. Plaintiff the United States of America is permitted to engage in post-judgment discovery to ensure compliance with the permanent injunction.

IT IS SO ORDERED.

Date: July 21, 2014

Elijah R. D. Laporte  
HONORABLE ELIZABETH D. LAPORTE  
UNITED STATES MAGISTRATE JUDGE